

NONMAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds are established to account for all resources received and used for the acquisition or development of major capital improvements (other than those financed by proprietary funds and trust funds).

Storm Sewer Construction Fund - To account for the cost of improving and extending storm sewers. Financing is provided through property tax revenue.

Vehicle Tax Fund - To account for monies derived from the payment of wheel tax which is to be used for street improvements in the City.

1991 G. O. Various Purpose Bonds Fund - To account for the cost of providing improvements to the City's existing library system, including the expansion and equipping of Gere Branch Library and to purchase and equip a new bookmobile; and providing improvements to the City's existing storm sewer and drainage system. Financing is provided by general obligation bonds.

Downtown Redevelopment Project Fund - To account for the cost of acquiring real property and development within the area included in the Lincoln Center Retail Revitalization/Redevelopment Project. Financing is provided by general obligation bonds.

Storm Sewer Bonds Fund - To account for the cost of providing improvements and extensions to the City's storm water sewer and drainage system. Financing is to be provided by a combination of general obligation bond issue proceeds, tax increment financing and reimbursement funds from the Federal Emergency Management Agency.

1999 G.O. Various Purpose Bonds Fund - To account for the cost of financing, acquiring, and improving interactive recreational facilities for children and families, referred to as the Children's Museum; financing the construction and equipping of two new park and recreational facilities; and financing construction and equipping of two public libraries and necessary site improvements.

2002 Antelope Valley Bonds - To account for the costs of funding portions of new stormwater, transportation, and community revitalization strategies incorporated into the Antelope Valley Project. Financing is provided by tax supported bonds.

Other Capital Projects Fund - To account for the cost of acquiring or improving various general fixed assets. Financing is provided from a variety of sources, such as General fund appropriations, revenue sharing, federal/state grants, bond proceeds, etc.

Special Assessment Fund - To account for the cost of capital improvements to be assessed against benefited properties. Resources are derived from fund transfers from the Special Revenue fund type and interest on investments.

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
AUGUST 31, 2005

	Storm Sewer Construction	Vehicle Tax	1991 G.O. Various Purpose Bonds	Downtown Redevelopment Project	Storm Sewer Bonds
ASSETS					
Cash and Cash Equivalents	\$ 33,996	1,218,183	12,049	804	4,417,426
Investments	93,776	3,282,165	30,199	4,768	12,156,390
Accrued Interest Receivable	-	42,172	283	42	99,003
Due from Other Funds	9,588	335,576	3,087	488	1,217,337
Due from Other Governments	79,561	794,296	-	-	222,330
	<u>216,921</u>	<u>5,672,392</u>	<u>45,618</u>	<u>6,102</u>	<u>18,112,486</u>
Total Assets	<u>216,921</u>	<u>5,672,392</u>	<u>45,618</u>	<u>6,102</u>	<u>18,112,486</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	49,423	-	-	-	810,042
Contracts Payable	-	-	-	-	50,597
Retainages Payable	1,763	-	-	-	149,415
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	16
	<u>51,186</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,010,070</u>
Total Liabilities	<u>51,186</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,010,070</u>
Fund Balances:					
Unreserved:					
Designated for Encumbrances	47,842	-	-	-	2,056,073
Unreserved, Undesignated	117,893	5,672,392	45,618	6,102	15,046,343
Total Fund Balances	<u>165,735</u>	<u>5,672,392</u>	<u>45,618</u>	<u>6,102</u>	<u>17,102,416</u>
Total Liabilities and Fund Balances	<u>\$ 216,921</u>	<u>5,672,392</u>	<u>45,618</u>	<u>6,102</u>	<u>18,112,486</u>

1999 G.O. Various Purpose Bonds	2002 Antelope Valley Bonds	Other Capital Projects	Special Assessment	Total
268,987	265,911	670,367	-	6,887,723
726,368	970,010	1,802,409	-	19,066,085
6,630	8,455	18,605	-	175,190
74,265	73,616	635,170	555,425	2,904,552
-	-	-	-	1,096,187
<u>1,076,250</u>	<u>1,317,992</u>	<u>3,126,551</u>	<u>555,425</u>	<u>30,129,737</u>
-	-	519,819	283,806	1,663,090
-	-	481,851	-	532,448
-	-	10,000	36,306	197,484
-	-	38,155	-	38,155
-	-	-	-	16
-	-	<u>1,049,825</u>	<u>320,112</u>	<u>2,431,193</u>
1,872	-	658,682	235,313	2,999,782
<u>1,074,378</u>	<u>1,317,992</u>	<u>1,418,044</u>	-	<u>24,698,762</u>
<u>1,076,250</u>	<u>1,317,992</u>	<u>2,076,726</u>	<u>235,313</u>	<u>27,698,544</u>
<u>1,076,250</u>	<u>1,317,992</u>	<u>3,126,551</u>	<u>555,425</u>	<u>30,129,737</u>

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED AUGUST 31, 2005

	Storm Sewer Construction	Vehicle Tax	1991 G.O. Various Purpose Bonds	Downtown Redevelopment Project	Storm Sewer Bonds
Revenues:					
Wheel Tax	\$ -	8,113,760	-	-	-
Permits and Fees	-	-	-	-	-
Investment Earnings	-	138,431	941	793	238,627
Donations	-	-	-	-	-
Rental Income	-	-	-	-	-
Miscellaneous	78,495	-	-	-	644,330
Total Revenues	<u>78,495</u>	<u>8,252,191</u>	<u>941</u>	<u>793</u>	<u>882,957</u>
Expenditures -- Capital Outlay:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Streets and Highways	1,045,084	-	-	-	7,725,891
Culture and Recreation	-	-	-	-	-
Economic Opportunity	-	-	-	-	-
Total Expenditures	<u>1,045,084</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,725,891</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(966,589)</u>	<u>8,252,191</u>	<u>941</u>	<u>793</u>	<u>(6,842,934)</u>
Other Financing Sources (Uses):					
Transfers In	953,600	-	-	-	177,388
Transfers Out	(28,679)	(5,419,006)	-	(116,597)	(23,875)
Issuance of Debt	-	-	-	-	9,950,000
Premiums / (Discounts) on Debt Issued	-	-	-	-	(7,587)
Total Other Financing Sources (Uses)	<u>924,921</u>	<u>(5,419,006)</u>	<u>-</u>	<u>(116,597)</u>	<u>10,095,926</u>
Net Change in Fund Balances	(41,668)	2,833,185	941	(115,804)	3,252,992
Fund Balances - Beginning	<u>207,403</u>	<u>2,839,207</u>	<u>44,677</u>	<u>121,906</u>	<u>13,849,424</u>
Fund Balances - Ending	<u>\$ 165,735</u>	<u>5,672,392</u>	<u>45,618</u>	<u>6,102</u>	<u>17,102,416</u>

1999 G.O. Various Purpose Bonds	2002 Antelope Valley Bonds	Other Capital Projects	Special Assessment	Total
-	-	-	-	8,113,760
-	-	256,555	-	256,555
27,360	152,972	68,131	-	627,255
-	-	1,027,194	-	1,027,194
-	-	155	-	155
-	-	42	-	722,867
<u>27,360</u>	<u>152,972</u>	<u>1,352,077</u>	<u>-</u>	<u>10,747,786</u>
-	-	141,999	-	141,999
-	-	155,807	-	155,807
-	1,205,811	554,279	1,209,605	11,740,670
16,306	-	2,570,721	-	2,587,027
-	-	3,815,338	-	3,815,338
<u>16,306</u>	<u>1,205,811</u>	<u>7,238,144</u>	<u>1,209,605</u>	<u>18,440,841</u>
<u>11,054</u>	<u>(1,052,839)</u>	<u>(5,886,067)</u>	<u>(1,209,605)</u>	<u>(7,693,055)</u>
-	-	3,597,464	1,264,759	5,993,211
(746,684)	-	(79,010)	-	(6,413,851)
-	-	365,035	-	10,315,035
-	-	-	-	(7,587)
<u>(746,684)</u>	<u>-</u>	<u>3,883,489</u>	<u>1,264,759</u>	<u>9,886,808</u>
(735,630)	(1,052,839)	(2,002,578)	55,154	2,193,753
<u>1,811,880</u>	<u>2,370,831</u>	<u>4,079,304</u>	<u>180,159</u>	<u>25,504,791</u>
<u>1,076,250</u>	<u>1,317,992</u>	<u>2,076,726</u>	<u>235,313</u>	<u>27,698,544</u>